

108TH CONGRESS  
1ST SESSION

# H. J. RES. 54

Proposing a tax limitation amendment to the Constitution of the United States.

---

IN THE HOUSE OF REPRESENTATIVES

APRIL 12, 2003

Mr. OSE introduced the following joint resolution; which was referred to the Committee on the Judiciary

---

## JOINT RESOLUTION

Proposing a tax limitation amendment to the Constitution of the United States.

1       *Resolved by the Senate and House of Representatives*  
2       *of the United States of America in Congress assembled (two-*  
3       *thirds of each House concurring therein), That the fol-*  
4       lowing article is proposed as an amendment to the Con-  
5       stitution of the United States, which shall be valid to all  
6       intents and purposes as part of the Constitution when  
7       ratified by the legislatures of three-fourths of the several  
8       States within seven years after the date of its submission  
9       for ratification:

1 “ARTICLE —

2 “SECTION 1. Any bill, resolution, or other legislative  
3 measure changing the internal revenue laws shall require  
4 for final adoption in each House the concurrence of two-  
5 thirds of the Members of that House voting and present,  
6 unless that bill, resolution, or other legislative measure is  
7 determined at the time of adoption, in a reasonable man-  
8 ner prescribed by law, not to increase the internal revenue  
9 by more than a de minimis amount. For the purposes of  
10 determining any increase in the internal revenue under  
11 this section, there shall be excluded any increase resulting  
12 from the lowering of an effective rate of any tax. On any  
13 vote for which the concurrence of two-thirds is required  
14 under this article, the yeas and nays of the Members of  
15 either House shall be entered on the Journal of that  
16 House.

17 “SECTION 2. The Congress may waive the require-  
18 ments of this article when a declaration of war is in effect.  
19 The Congress may also waive this article when the United  
20 States is engaged in military conflict which causes an im-  
21 minent and serious threat to national security and is so  
22 declared by a joint resolution, adopted by a majority of  
23 the whole number of each House, which becomes law. Any

1 increase in the internal revenue enacted under such a  
2 waiver shall be effective for not longer than two years.”.

○